

**Amend Sections 60604 and 60606 of the Diesel Fuel Tax Law to correct a spelling error. (Technical)**

**Source: Fuel Taxes Division**

**Existing Law**

Under existing law, Revenue and Taxation Code Sections 60604 and 60606 require a highway vehicle operator/refueler to keep specified records, and allow the Board or its authorized representative to examine those records to ascertain whether all taxes due are being properly reported and paid, respectively.

In 2001, Assembly Bill 309 (Ch. 429) added a definition for *highway vehicle operator/fueler* to the Diesel Fuel Tax Law. However, Sections 60604 and 60606 were not amended to include the term.

In 2003, Senate Bill 1060 (Ch. 605) amended Sections 60604 and 60606 to include the term *highway vehicle operator/fueler*, but the bill as signed into law used the incorrect term of *highway vehicle operator/refueler*.

**This Proposal**

This proposal would correct an inadvertent drafting error in Sections 60604 and 60606 to make the wording agree with the term *highway vehicle operator/fueler*, as defined in Section 60034.

*Section 60604 of the Revenue and Taxation Code is amended to read:*

60604. Every interstate user, supplier, exempt bus operator, government entity, ultimate vendor, qualified highway vehicle operator, highway vehicle operator/fueler, ~~operator/refueler~~, train operator, pipeline operator, vessel operator, and every person dealing in, removing, transporting, or storing diesel fuel in this state shall keep those records, receipts, invoices, and other pertinent papers with respect thereto in that form as the board may require. Failure to maintain records will constitute a misdemeanor punishable as provided in Section 60706.

*Section 60606 of the Revenue and Taxation Code is amended to read:*

60606. The board or its authorized representative may examine the books, records, and equipment of any interstate user, supplier, exempt bus operator, government entity, ultimate vendor, qualified highway vehicle operator, highway vehicle operator/fueler, ~~operator/refueler~~, train operator, pipeline operator, vessel operator, or person dealing in, removing, transporting, or storing diesel fuel and may investigate the character of the disposition that the interstate user, supplier, exempt bus operator, government entity, ultimate vendor, qualified highway vehicle operator, highway vehicle operator/fueler, ~~operator/refueler~~, train operator, pipeline operator, vessel operator, or person makes of the diesel fuel in order to ascertain whether all taxes due under this part are being properly reported and paid.